



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21474 of 2026

and

W.M.P. Nos.23235 and 23237 of 2026

M/s Venper Academy
Rep by its Proprietor Mr. J. Satheesh Kumar,
No. 1/445, 2nd Floor, Mount Poonamalle Road,
Porur, Chennai 600 116

..Petitioner

Vs

The Deputy Commercial Tax Officer
Porur Assessment Circle,
Nazarathpet, Chennai 600 123

..Respondent

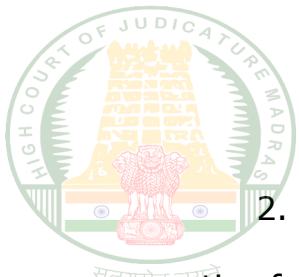
Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari calling for the records pertaining to the impugned Order of Demand vide DRC-07 bearing reference no. ZD331225200838K dated 13.12.2025 passed by the respondent for the Financial Year 2021 - 2022 and quash the same as illegal, invalid and violative the principles of natural justice.

For Petitioner: Mr.Arun Kumar Jambulingam

For Respondent: Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 13.12.2025 is assailed primarily on the ground of breach of principles of natural justice.



2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondent.

WEB COPY

3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

17.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

The Deputy Commercial Tax Officer
Porur Assessment Circle,
Nazarathpet, Chennai 600 123



WEB COPY

WP No. 21474 of 2



SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 21474 of 2026

17.06.2026